

TY 2005 VRPP Training Content Clarification (12/2005)

The following information further explains and clarifies information conveyed in the VRPP training products shown below. This information should be used in conjunction with the technical updates in the training supplement.

Product(s)	Lesson/Topic	Page(s)	Supplemental/revised content
Publication 678	1	1-1	Add additional bullet to list of taxpayer identification and supporting documents”: “Social security Number detailed on an original document from the SSA.”
Publication 678	2	2-12	Change reference to Martin in Exercise 2 to Jerry.
Publication 678	2	4-2	Reinforce the Alert on Page 4-2.
Publication 678	4	4-8	Change the narrative of the 2 nd bullet to “State and local general sales taxes paid on motor vehicles may be added to the taxable amount up to the amount you would have paid at the general sales tax rate. State and local general sales taxes paid on an aircraft, boat, home (including mobile and prefabricated), or home building materials) may be added to the taxable amount only if the tax rate was the same as the local general sales tax rate.
Publication 678W	Intermediate	CPE I 10	Add : Do not calculate the sales tax option
Publication 1155		Page W-16	See attached Exercise and Answer Grid. Replace Page W-16 with the attached chart.
Publication 4011	Tabs: Substantial Presence Test; Code 18 Income; Tax Credits	5, 7, & 15	C.I.S. is Commonwealth of Independent States and includes Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.
Publication 4012	Tab 2. TaxWise Income	37	Add to the right of SSA-1099R: Link (F9) and complete 1040 Wkt 1.
Publication 4012	How to Use This Guide	1	Add the following statement: “Some of the TaxWise screen shots may not be updated for 2005 tax law. Generally, the screens depicted mirror the 2005 version. However, there are some instances where there are embedded references to tax year 2003 and 2004.”

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Publication 1155	Curriculums and Certification	iv	Volunteers must complete and certify in one skill level. The material covered in the Basic course is included in the Intermediate, Advanced and Military/International. The material covered in the Intermediate is included in the Advanced and Military & International. Much of the material covered in the Advanced and Military & International is the same with the exception of pension distribution issues and Military/International specific information.
Form 6744	Test Answer Sheet	3	Volunteers who wish to certify on multiple skill levels must submit multiple Answer Sheets. Segments 1 and 2 on each Answer Sheet would be the same but Segment 3 would be specific to the skill level or course, i.e. Basic, Intermediate, Advanced, Military or International which the volunteer completed.
Form 6744	Test Answer Sheet and Volunteer Agreement	3, 4	The Test Answer sheet and page 4 which is on the reverse side has the Volunteer agreement. The test is to be returned after it is graded and the volunteer agreement is submitted with the test to be retained at the site. Page 3 and 4 need to be on a separate page. Change will be made in 2006.
Form 6744	Volunteer Agreement	4	To certify on any skill level, all three segments must be taken. Segments 1 and 2 are universal for all volunteers while Segment 3 is specific to the course or skill level taken by the Volunteer. The test grading is cumulative for all three Segments.
Form 6744	Segment 1	6	Q11 is a general reference to dependents and does not specifically address a child.
Form 6744	Segment 1	6	Q 13 – Should explain in all course levels when itemizing is to the taxpayer's advantage.
Form 6744	Segment 1	8	Question 26 answers "d" and "e" should be reversed in order as answer "e" is a restatement of "a" and "b." Thus, answer "e" should state "Any of the above."
Form 6744	3. VITA/TCE - Advanced Problem	41	Lines 4, 5, 8, & 9. Rounding conventions will be addressed in 2006 material.
Form 6744	3. VITA/TCE - Advanced Problem	41	Q43, Lines 38, 43, 45, 46, 49, & 50. Rounding conventions will be addressed in 2006 material
Form 6745	4. VITA – Military Problem	43	Rounding conventions will be addressed in 2006 material.